Application No.: Not Yet Assigned Docket No.: ISH-0233

## **AMENDMENTS TO THE ABSTRACT**

Please substitute the following paragraph(s) for the abstract now appearing in the currently filed specification:

The present invention provides a method for manufacturing method for an SOI wafer with a high productivity in which generation of a void is suppressed in manufacturing the SOI wafer. The method for In a manufacturing method for an SOI wafer of the present invention comprises the steps of: forming which two starting wafers are prepared, an insulating layer is formed on at least one wafer of the two starting wafers; and adhering the one wafer is adhered to the other wafer without using an adhesive, wherein there is used as agent, the starting wafer a wafer havingwafers each with no line defect on a surface thereof. Also, the method for are used. In a manufacturing method for an SOI wafer of the present invention comprises the steps of: forming in which two starting wafers are prepared, an insulating layer is formed on at least one wafer of the two starting wafers; and adhering the one wafer is adhered to the other wafer without using an adhesive, wherein agent, the starting wafers are subjected to a high temperature heat treatment in advance.